[COMMITTEE PRINT]

CROSS-REFERENCES WITHIN THE INTERNAL REVENUE CODE OF 1954 AS OF JANUARY 3, 1985

PREPARED FOR THE USE OF THE

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BY

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CROSS-REFERENCES WITHIN THE INTERNAL REVENUE CODE OF 1954

(As of January 3, 1985)

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1	2, 3, 63, 151, 641, 871, 876, 877, 891, 962, 1301, 1398, 3402, 6014, 6361, 6428.
2	1, 32, 55, 63, 1302, 1304, 3402, 6012, 6013.
3	891, 6428.
11	12, 57, 80, 244, 247, 468A, 511, 527, 528, 594, 801, 821, 826, 831, 852, 857, 882, 891, 904, 907, 962, 1201, 1351, 1374, 1375, 1381, 1551, 1561, 4942, 6154, 6425, 6655.
15	441, 6013.
21	129, 213.
22	86,[1] 151,[1] 415,[1] 422A.[1]
23	48,[2] 55, 1016.
24	527, 642, 7871.
25	23, 55, 103A, 163, 6708[9].
26	23, 25, 28, 29, 30, 38, 39,[3] 55, 163, 168, 901.
27	28, 29, 30, 55, 56, 108,[4] 691, 921, 1351.
28	29, 30, 280C.[5]
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30	28, 55, 103, 108, 280C, 381, 383, 936, 6411.
31	643, 874, 995, 3406, 6211, 6362, 6413, 6428, 6513, 6654.
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33	874, 882, 921, 6211, 6401.
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39	47, 48, 196, 404, 6511.
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41	38, 56, 108, 401, 404, 409, 6699.[6]
46	38, 39, 41, 47, 48, 52, 58, 111, 124, 179, 196, 280F, 291, 1033, 1388, 6411, 6621.
47	29, 38, 46, 48, 55, 58, 291, 1371, 1393.
48	29, 44D, 46, 47, 58, 103, 167, 168, 170, 185, 196, 280B, 280F, 312, 409, 861, 1016, 6699.
50[7]	4648.
51	30, 38, 52, 196, 280C, 6501.[8]
52	29, 30, 40, 168, 280C, 474, 6053.
55	5, 26, 32, 58, 443, 511, 666, 871, 877, 897, 904, 6362.
56	12, 26, 58, 168, 443, 511, 936, 1366.
57	48, 55, 56, 58, 691, 703.
58	173, 174, 263, 443, 616, 617, 1016, 1363.
61	280A, 305, 351, 354, 355, 356, 408, 671, 707, 1101, 6103.

[1] Text incorrectly refers to section 37.
[2] Text incorrectly refers to section 44C.
[3] Text incorrectly refers to section 25.
[4] Text incorrectly refers to section 33.
[5] Text incorrectly refers to section 29.
[6] Text incorrectly refers to section 44G.
[7] Section 50 was repealed by section 312 of Public Law 95–600, November 6, 1978.
[8] Text incorrectly refers to section 44B.

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72	22, 26, 53, 55, 79, 101, 105, 122, 401, 402, 403, 406, 407, 408, 414, 415, 457, 691, 817, 1014, 1275, 1302, 1304, 1379, 2517, 3405, 4972, 4973, 4978, 6050G, 7702.
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78	814, 901, 902, 906, 908.
79	83, 125, 419A, 6052, 7701.
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83	402, 403, 419, 422A, 457, 1042, 3121.
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108	118, 703, 1017.
109	1019.
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113	617.
115	501.
116	57, 128, 301, 584, 642, 643, 702, 854, 857.
117	74, 125, 127, 1441, 3121, 3231, 3401, 4941, 4945, 7871.
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119	280A, 1402, 3121, 3306.
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125	79, 414, 6039D, 6652.
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127	125, 3121, 3231, 3306, 3401, 6039D.
128	265, 584, 643, 702.
129	3121, 3306, 3401.
132	117, 125, 3121, 3231, 3306, 3401, 4977.
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161	62, 241, 832.
162	41, 46, 57, 83, 114, 127, 132, 163, 172, 183, 192, 263, 274, 280A, 404, 404A, 419, 421, 463, 465, 542, 543, 545, 556, 691, 707, 832, 911, 952, 964, 1054, 1253, 1402, 7871.
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169	46, 57, 291, 642, 1082, 1245, 1250.
170	21, 30, 55, 63, 79, 101, 103, 108, 117, 127, 151, 152, 162, 163, 381, 403, 410, 415, 467, 501, 507, 508, 509, 512, 513, 514, 535, 545, 556, 584, 642, 664, 674, 677, 702, 703, 805, 832, 873, 882, 931, 1011, 1255, 1303, 1398, 2039, 2055, 2056, 2503, 2517, 2522, 4041, 4221, 4253, 4911, 4940, 4941, 4942, 4944, 4945, 4947, 4948, 4994, 5214, 6033, 6050L, 6659, 7428, 7611, 7871.
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172	55, 56, 168, 170, 186, 246, 374, 381, 382, 481, 512, 527, 528, 535, 537, 545, 556, 584, 613A, 642, 703, 804, 805, 809, 822, 823, 844, 852, 904, 907, 1212, 1242, 1244, 1247, 1314, 1341, 1351, 1374, 1375, 1398, 1402, 6164, 6411.
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174	30, 57, 58, 103, 168, 170, 195, 263, 993, 1016.
175	263, 1252.
177	312, 1016.
179	48, 168, 263, 267, 280F, 312, 1033, 1245.
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184	642, 861, 1082, 1245.
185	1082, 1245, 1250.
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188	642, 1082, 1245, 1250.
189	312.
190	263, 1245, 1250.
191 [10]	1245, 1250.
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193	263, 1245, 1250, 4988.
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243	172, 244, 245, 246, 246A, 263, 277, 301, 512, 596, 804, 805, 810, 815, 854, 857, 861, 1059, 1244, 1504, 1564.

[9] Section 187 was repealed by section 1901(a)(31) of Public Law 94-455, October 4, 1976.
[10] Section 191 was repealed by section 212(d) of Public Law 97-34, August 13, 1981.

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247	172, 244, 246.
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263	23, 57, 58, 173, 193, 291, 312, 707, 1092, 1254, 1256, 4988.
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265	163, 643, 852, 861, 1277, 4940, 4942, 6362.
266	163, 189, 1016.
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269	1551.
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271	165, 166, 276, 527.
272	631, 1016.
274	927, 6653, 6695.
275	164, 535, 545, 556, 901, 903, 908, 4971, 4972.
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280	48.
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280F	274.
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303	302, 304, 311, 312, 382, 537, 1248, 1368, 2035, 6166.
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305	306, 307, 312, 425, 1101.
306	302, 318, 356.
307	305, 312, 1223.
311	301, 312, 336, 401, 995, 1248.
312	280F, 301, 964, 1246, 1248, 1402.
316	245, 301, 331, 562, 565, 959, 6042.
317	301, 302, 306, 593.
318	103, 105, 269A, 301, 302, 304, 305, 306, 311, 338, 356, 367, 382, 408, 414, 416, 453, 465, 545, 856, 871, 881, 897, 904, 958, 1042, 1239, 1246, 1372, 2036, 6038.
331	168, 301, 302, 306, 453, 1246, 1248, 1362.
332	58, 168, 334, 336, 337, 341, 367, 368, 453B, 381, 1101, 1245, 1250, 6032.
333	334, 337, 338, 341.
334	168, 336, 453B, 617, 897, 1276.
336	312, 337, 338, 367, 401, 897, 995, 1248, 6038B.
337	338, 341, 346, 401, 453, 453B, 897, 995, 1056, 1248.
338	269, 318, 617, 1362.
341	333, 337, 338, 453B, 467, 1255.
351	58, 168, 301, 304, 305, 306, 311, 338, 341, 346, 357, 358, 362, 367, 368, 382, 613A, 683, 721, 724, 735, 995, 1245, 1250, 6038B.
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371	168, 247, 341, 357, 358, 372, 1245, 1250.
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[11] Text incorrectly refers to section 409A.

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454	852, 1037, 7871.
456	277.
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465	46, 48, 168, 1256, 6621, 6659.
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547	316, 381, 6422, 6503, 6515.
551	904, 951, 1016, 6103, 6501.
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563	316, 535, 543, 547, 561.
564	381, 561.
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584	58, 170, 171, 581, 851, 6049.
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586	166, 172, 582, 856.
591	116, 241, 243, 465, 593, 861, 6323.
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652	116, 642, 1202.
661	55, 642, 643, 662, 663, 665, 666, 677, 678 6166.

[12] Section 615 was repealed by section 1901(a)(88) of Public Law 94-455, October 4, 1976.

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663	643.
664	170, 644, 2055, 2056, 2522, 6049.
665	667.
666	665, 667, 668, 904.
667	55, 665, 668, 904, 1302.
668	667.
669	665.
671	170, 678, 1445.
672	678.
673	674, 676, 677, 678.
674	672, 677, 678.
675	672, 678.
676	678.
677	674, 678, 1246.
678	1361.
679	678, 6048.
681	513, 642, 663.
682	152, 215, 7701.
691	55, 223, 421, 435B, 753, 1014, 1038, 1245, 1250.
692	5, 6013.
702	170, 703, 706, 1366, 1402.
703	705, 901, 1363.
704	168, 461, 613A, 743, 761, 1366.
706	704, 761, 6110.
707	48, 103, 108, 168, 170, 179, 267, 514, 613A, 631, 706, 736, 936, 1235, 1402.
708	168, 751.
721	168, 447, 722, 723, 1245, 1250.
722	705.
731	168, 734, 751, 1245, 1250.
732	613A, 731, 733, 734, 1276.
733	263, 705.
734	754, 755.
735	1223.
736	357, 731, 751, 753.
741	751.
742	705.
743	732, 754, 755, 761.
751	467, 617, 724, 731, 732, 735, 736, 741, 1245, 1250, 1254, 1255, 6050K.
753	691.
754	732, 734, 743.
755	706, 734, 743.
761	6031.
801	11, 80, 594, 815, 841, 891, 1201, 1351, 1503, 1504, 1563.
803	807, 953.
804	801, 806, 810, 1564.
805	801, 804, 807, 810, 812, 815, 817, 818, 953.
806	453B, 465, 804, 813.
807	805, 809, 812, 813, 817, 818, 832, 1351.
808	805, 809, 812, 818.
809	807, 808, 812, 813, 817, 1564.
810	381, 805, 844.
811	805, 809, 1016, 1272.
812	810.
813	4371.
816	453B, 465, 594, 807, 811, 813, 817, 832.
817	7702.
818	72, 401.
821	816, 822, 823, 824, 825, 826, 831, 841, 891, 1201, 1504, 1563.
822	501, 821, 823, 832, 841.
823	821.
824	821, 823, 825, 826.
825	821, 844.
831	816, 821, 823, 832, 841, 891, 1201.
832	543, 823, 824, 841, 844, 861, 953, 954, 6511.
842	813, 821, 831, 884, 1442.
844	805, 809, 823, 825.
851	11, 46, 50B, 52, 403, 817, 852, 853, 992, 1092, 1212, 1247.
852	46, 58, 103, 443, 853, 854, 860, 891, 1201.
853	855.
854	116, 241, 243.
855	265, 852, 860.
856	108, 116, 241, 243, 291, 318, 857, 1212, 6049.
857	46, 58, 172, 291, 443, 856, 860, 1201, 4981.
858	857, 860.
860	316, 381, 852, 857, 6422, 6503, 6515, 6697.
861	79, 105, 306, 410, 505, 555, 638, 818, 862, 863, 864, 907, 2104, 2105, 4948, 7654.
862	638, 818, 861, 863, 864.
863	818.
864	871, 881, 884, 954, 956.

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(As of January 3, 1985)

Section number—	Is referred to in sections—
871	2, 5, 116, 306, 864, 873, 877, 881, 882, 891, 897, 906, 934A, 1235, 1276, 1278, 1441, 1442, 1444, 1445, 2105, 6012, 7701.
872	877.
873	153, 170, 877, 906.
874	1441.
876	901.
877	2, 116, 871, 894, 7701.
879	66.
881	306, 813, 814, 842, 864, 871, 891, 906, 934A, 1276, 1278, 1442, 1444, 1563, 6012, 6154, 7651.
882	11, 814, 864, 897, 906, 1442, 1445.
891	5, 12, 871, 881.
894	269B, 643, 813.
896	871, 884.
897	861, 862, 871, 882, 1445, 6039C.
901	27, 55, 241, 275, 515, 642, 702, 703, 841, 853, 861, 874, 882, 904, 905, 906, 907, 908, 931, 1247, 1363, 6038, 6511.
902	78, 535, 545, 814, 901, 906, 907, 908, 954, 960, 1248, 6038.
904	55, 367, 383, 535, 667, 841, 864, 901, 906, 907, 936, 960, 1373, 6038, 6501.
905	404A, 6040, 6213, 6422, 6501, 6504, 6689, 7103.
906	841, 873, 874, 882, 884, 901.
907	954, 6501.
908	999.
911	32, 63, 66, 72, 79, 86, 105, 219, 221, 403, 410, 415, 505, 879, 1034, 1302, 1303, 1304, 1402, 3401, 6012, 6091, 7701.
912	6011.
921	925, 951.
922	927.
923	245, 275, 291, 901, 904, 906, 921, 927, 951, 1248.
924	925.
925	923, 927.
927	245, 901, 922, 923, 951.
931	32, 48, 63, 86, 153, 221, 901, 936, 957, 1302, 1304, 1402, 6012, 6091.
932	48, 1402.
933	48, 86, 876, 957, 1402, 6091, 7655.
934	28, 48, 246, 338, 864, 881, 934A, 1442.
934A	881, 934, 1442, 1444.
935	932, 7654.
936	27, 28, 48, 246, 338, 367, 861, 864, 901, 904, 934, 1361, 1504, 6091.
951	168, 679, 851, 864, 904, 952, 955, 956, 958, 959, 960, 961, 962, 970, 993, 996, 999, 1246, 1248.
952	864, 953, 954, 956, 964, 999.
953	861, 952, 954, 956, 957.
954	552, 936, 864, 881, 952, 955, 958, 970, 971.
955	951, 954, 956, 958, 964, 970.
956	864, 951, 958, 964.
957	312, 381, 901, 936, 951, 958, 970, 971, 1248.
958	318, 545, 679, 864, 951, 952, 954, 956, 957, 959, 961, 964, 1246, 1248, 1249, 2107.
959	851, 951, 952, 956, 960, 961, 962, 1246, 1248.
960	78, 535, 545, 901, 902, 904, 907, 908, 958, 959, 962, 6038.
961	1016.
962	961.
971	970.
972 [13]	970.
992	246, 751, 861, 901, 904, 991, 995, 996, 1014, 1504, 6501.
993	861, 908, 992, 995, 999.
994	927.
995	246, 751, 861, 923, 927, 996, 999, 1014.
996	1014.
999	908, 952, 995.
1001	331.
1011	165, 166, 167, 612, 742, 1001.
1012	1011, 1033, 1039.

[13] Section 972 was repealed by section 1901 of Public Law 94-455, October 4, 1976.

CROSS-REFERENCES WITHIN THE INTERNAL REVENUE CODE OF 1954—Continued

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Section number—	Is referred to in sections—
1014	168, 179, 338, 382, 551, 644, 1001, 1056, 1223, 1246, 2032A, 2614.
1015	382, 1001, 1312, 2501.
1016	75, 126, 167, 168, 171, 174, 177, 291, 312, 372, 616, 818, 1011, 1015, 1034, 1053, 1250, 6362.
1017	108, 168, 312, 372.
1021	72.
1031	83, 168, 425, 453, 454, 1035, 1036, 1037, 1056, 1245, 1250, 2032A.
1033	48, 118, 121, 168, 337, 381, 1034, 1071, 1223, 1245, 1250, 1351, 2032A, 6212, 6504.
1034	23, 25, 55, 57, 118, 121, 280A, 483, 572, 1016, 1038, 1223, 1250, 1274, 6212, 6504.
1035	1031.
1036	83, 425, 1031.
1037	454, 1031.
1038	168.
1039	1250.
1040	1223.
1041	47, 453B, 1001, 1015, 2210.
1042	1016, 1223, 4978.
1051	617.
1052	307, 1223.
1053	185.
1055	163, 7701.
1057	1492.
1058	512.
1071	1245, 1250.
1081	1082, 1223, 1245, 1250.
1082	617, 1081.
1091	267, 312, 1092, 1223.
1092	246, 263, 1233, 1234A, 1256, 6621, 6653.
1101	1102, 1103, 6158.
1102	1103.
1103	6158.
1201	12, 57, 527, 594, 691, 801, 821, 822, 831, 832, 852, 857, 882, 904, 1374, 1381, 6154, 6425, 6655.
1202	57, 62, 172, 223, 642, 643, 691, 871, 1402.
1211	165, 691, 1212, 1222, 1231.
1212	108, 165, 170, 246, 381, 383, 481, 514, 535, 613A, 805, 822, 832, 871, 877, 904, 1222, 1247, 1314, 1341, 1351, 1398, 6411.
1221	170, 189, 267, 311, 341, 367, 595, 707, 751, 818, 856, 857, 864, 995, 1017, 1092, 1223, 1231, 1234, 1248, 1362.
1222	265, 1092.
1223	246, 341, 735, 818, 1033, 1034, 1233, 1246, 1250.
1231	57, 64, 118, 170, 268, 272, 341, 451, 543, 702, 735, 755, 904, 995, 1033, 1223, 1249, 1366.
1233	1092, 1234.
1234	1233.
1235	483, 871, 1274, 1441.
1236	512, 1058, 1233.
1237	162.
1239	453.
1242	165.
1243	165.
1244	165, 1274.
1245	48, 57, 108, 163, 167, 168, 169, 170, 184, 185, 291, 305, 341, 453, 465, 467, 512, 613, 617, 644, 751, 1017, 1250, 1252, 1254, 1255, 1276.
1246	312, 751, 904, 1223, 1247, 1248.
1247	951, 1212, 1248.
1248	301, 338, 736, 751, 904, 959.
1250	48, 57, 163, 167, 168, 170, 189, 191, 291, 341, 453, 453B, 467, 644, 751, 1017.
1252	170, 341, 453B, 751.
1253	103, 162, 751, 1016.
1254	58, 163, 170, 291, 341, 453B, 751.
1255	126.
1256	263, 1092, 1212, 1234A.
1271	263, 1037, 1283.
1272	163, 483, 871, 1271, 1275, 1276, 1278, 1288, 6049, 7872.

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Section number—	Is referred to in sections—
1273	103, 103A, 163, 249, 811, 871, 881, 1274, 1275, 1283, 1288, 1351, 1441, 6049.[14]
1274	103, 103A, 249, 280G, 467, 468, 483, 1273, 1275, 1288, 7872.
1275	163, 483, 1278, 1283, 1288, 6706.
1276	341, 453B, 1277, 1278.
1277	263, 1278, 1282.
1278	751.
1281	263, 1282, 1283.
1282	263, 1283.
1283	751, 1281, 1282, 1288.
1286	871, 1271.
1288	163.
1301	3, 5, 1304.
1302	6511.
1311	1312, 1314, 1481.
1312	1311.
1313	1311, 1312, 1314.
1314	481, 1311, 1351, 6164, 6411.
1341	5, 6213, 6411.
1351	26, 80, 936, 6167.
1361	678, 1101, 1362.
1362	1042, 1361, 1371, 1374, 1375, 1377, 1378, 1379.
1366	108, 1362, 1363, 1367.
1367	108, 1016, 1366, 1368.
1368	1367, 1371.
1371	48.
1372	1362, 1379.
1373	811.
1374	26, 58, 1362, 1366, 1375, 1377.
1375	26, 1366, 1379.
1377	1371, 4996.
1379	62, 408, 4975.
1381	50B, 52, 168, 521, 1382, 1385, 6044, 6072.
1382	925, 1383, 1385, 1388, 6044.
1385	1388.
1388	1382, 6044, 6072.
1391	1016.
1392	1016.
1395	1016.
1398	108, 443, 1399, 6103.
1401	164, 1402.
1402	32, 401, 879, 2032A, 6103, 6362, 6521, 6654, 7429.
1441	5, 565, 871, 1276, 1278, 1442, 1444, 3402, 6049, 6103, 7701.
1442	12, 82, 565, 871, 881, 884, 1276, 1278, 1444, 3402, 7701.
1443	7701.
1451[15]	1441.
1461	7701.
1462	6513.
1464	368.
1481	1482, 6422, 6511, 6515.
1491	814, 1057, 1492, 1494.
1494	6422.
1501	542, 1017, 1092.
1502	1501, 1503.
1503	806.
1504	47, 103, 128, 168, 178, 241, 243, 246A, 279, 281, 305, 312, 337, 338, 374, 404, 465, 472, 542, 584, 593, 805, 818, 904, 1092, 1313, 1361, 1503, 4216, 4282.
1551	12, 535.
1561	535, 1564, 6655.
1562[16]	243, 245, 1564,
1563	30, 48, 52, 58, 103, 118, 120, 127, 179, 194, 241, 243, 250, 267, 269B, 368, 382, 402, 404, 409, 414, 415, 447, 465, 466, 613A, 806, 861, 863, 927, 936, 993, 1504, 1551, 1561, 1564, 4064, 5051, 6038A.
1564	535.
2001	691, 1014, 1016, 2010, 2011, 2012, 2013, 2014, 2015, 2032A, 2051, 2053, 2054, 2055, 2056, 2101, 2107, 2210, 2502, 2602, 2621, 6018, 6166.
2010	2011, 2012, 2013, 2014, 2102, 2107, 2602, 6601.
2011	2012, 2013, 2014, 2015, 2016, 2053, 2102, 2107, 2201, 2602, 6511, 6612.
2012	2001, 2013, 2014, 2102, 2107.
2013	2102, 2107, 2602.
2014	2013, 2015, 2016, 2053, 6511, 6612.
2015	6511.
2016	6040, 6213, 6501.
2031	2103.

[14] Text incorrectly refers to section 1232.

[15] Section 1451 was repealed by section 474 of Public Law 98-369, July 18, 1984.

[16] Section 1562 was repealed by section 401 of Public Law 91-172, December 30, 1969.

CROSS-REFERENCES WITHIN THE INTERNAL REVENUE CODE OF 1954—Continued

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Section number—	Is referred to in sections—
2032	996, 1014, 1016, 2055, 2106, 2602.
2032A	168, 1014, 1016, 1040, 1223, 2013, 2035, 6324B, 6429.
2034	2045, 6324.
2035	2001, 2036, 2041, 2043, 2045, 2104, 2107, 2602, 6166, 6324.
2036	2035, 2041, 2043, 2045, 2104, 2107, 6324.
2037	2035, 2041, 2043, 2045, 2104, 2107, 6324.
2038	2035, 2041, 2043, 2045, 2104, 2107, 6324.
2039	406, 407, 2045, 6324.
2040	2045, 6324.
2041	2013, 2037, 2043, 2045, 2055, 2106, 2207, 6324.
2042	2035, 2045, 6324.
2043	2053.
2044	1014, 2053, 2207A, 2523.
2053	213, 303, 642, 2011, 2013, 2014, 2032A, 2043, 2106, 2602, 6166.
2054	303, 642, 2013, 2053, 2106, 2602, 6166.
2055	170, 501, 508, 2011, 2012, 2013, 2014, 2032, 2053, 2106, 2522, 2602, 4947, 4948, 7871.
2056	2012, 2013, 2014, 2032, 2044, 2206, 2207, 2519, 2523.
2101	691, 2011, 2013, 2014, 2015, 2053, 2102, 2103, 2106, 2108.
2102	2107, 2108.
2103	2102, 2107.
2105	2104.
2106	303, 508, 2011, 2012, 2013, 2032, 2053, 2101, 2107, 2108, 2602, 4947, 4948, 7871.
2107	2101.
2203	6036.
2204	6040, 6314, 6324, 6324A, 6504, 6905.
2207	2519.
2207A	2519.
2209	2102.
2210	2002, 6018, 6166.
2501	305, 351, 356, 1101, 2012, 2502, 2505, 2511, 2621.
2502	2501, 2504.
2503	1015, 2001, 2012, 2101, 6019.
2511	2101, 2501.
2513	1015, 2001, 2012, 6103.
2514	2503, 2513.
2516	2043.
2517	406, 407.
2518	2046, 2614.
2519	2044, 2207A.
2521 [17]	1015, 2010, 2504, 2505, 6018.
2522	501, 508, 1015, 2012, 2503, 2524, 2602, 4947, 4948, 7871.
2523	1015, 2012, 2044, 2519, 2524, 6019.
2601	303, 691, 2013, 2602, 2603, 2614, 2621.
2602	691, 2601.
2611	303, 691.
2612	303, 691, 2013.
2613	2602, 2611.
3101	275, 406, 1314, 1402, 3102, 3121, 3231, 3306, 3502, 6051, 6053, 6205, 6413, 6521, 6652.
3102	3121, 3402, 3505, 3507, 6053.
3111	401, 1402, 3112, 3121, 3122, 3125, 3231, 3507, 6051, 6205, 6413, 6674, 6690.
3121	176, 221, 401, 406, 412, 1402, 1563, 3101, 3102, 3111, 3122, 3124, 3125, 3231, 3306, 3401, 3509, 6050A, 6051, 6053, 6103, 6413, 6652.
3122	6205, 6413.
3125	6205, 6413.
3201	72, 275, 1402, 3202, 3231, 3502, 6051, 6053, 6205, 6413, 6652.
3202	3402, 3505, 6053.
3211	72, 275, 1402, 3231, 3502, 6051, 6413.
3221	72, 401, 3211, 3231, 6205, 6413.
3231	1402, 3121, 3201, 3202, 3212, 3221, 6053, 6413, 6652.

[17] Section 2521 was repealed by section 2001 of Public Law 94–455, October 4, 1976.

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Section number—	Is referred to in sections—
3301	3302, 3305, 3306, 3308, 6157, 6601.
3302	3303, 3304, 3305, 3306, 6413.
3303	3302, 3304, 3310.
3304	30, 3302, 3303, 3305, 3309, 3310, 3323.
3305	3304, 3306.
3306	51, 3301, 3305, 3309, 6157.
3307	3323.
3308	3323.
3309	3303, 3304.
3310	3305.
3321	6157, 6201, 6317, 6601.
3401	30, 3402, 3507, 3509, 4999, 6014, 6051, 6053, 6103, 6331, 6362.
3402	31, 275, 3401, 3405, 3406, 3505, 3507, 3509, 4999, 6040, 6051, 6205, 6413, 6682, 7205.
3403	3402, 3505.
3404	3402.
3405	3402, 6047, 6652.
3406	31, 643, 6682, 6705, 7205, 7431.
3507	32, 6012, 6051, 6302.
4041	40, 4082, 4293, 6206, 6416, 6420, 6421, 6427, 9502, 9503.
4051	4052, 4053, 4221, 6416, 9503.
4053	4221, 4222.
4061 [18]	4051, 9503.
4064	1016, 4217, 4222, 4293, 6416.
4071	4052, 4073, 4218, 4221, 6412, 6416, 9502, 9503.
4081	40, 4041, 4082, 4083, 4101, 4221, 6206, 6412, 6416, 6420, 6421, 6427, 9502, 9503.
4082	6420, 6421.
4083	4221, 4222.
4091 [19]	9503.
4101	7012, 7232, 7272.
4121	4218, 4221, 4293, 6416, 9501.
4161	4162, 6302, 9504.
4181	4182.
4182	4222.
4216	4052, 4162, 4217, 4223, 6416.
4217	4052, 4216.
4218	4223.
4221	4041, 4222, 4223, 6416, 6421, 6427.
4222	4051, 4052.
4223	4218, 6416.
4251	4253, 4254, 6415.
4252	4253.
4261	4041, 4263, 4281, 4282, 6415, 7275, 9502.
4262	4261, 4263, 4272, 7275.[20]
4263	4261, 4291.
4271	4041, 4281, 4282, 6415, 9502.
4272	4271.
4281	4041, 4261.
4282	4041, 4261.
4293	4222.
4371	4372, 4373.
4372	4371.
4374	7270.
4401	4411.
4411	4901, 4903, 4907.
4412	4401, 4905, 7012, 7272.
4421	4405, 4414.
4422	4405, 4414.
4423	4405, 4414, 7612.
4424	6103.
4461 [21]	7326.
4462 [22]	4402, 7326.
4481	4482, 4483, 6156, 6302, 9503.
4495	4497, 4498.
4501	4502, 4503, 6302, 6418.
4611	4612, 4661.
4612	4662.
4661	4611, 4662.
4681	4682.
4701	165, 1287.
4901	4413, 6071.
4902	4413.
4903	4413.
4904	4413.
4905	4413, 7011.
4906	4413.
4907	4413.
4911	501, 6033.
4940	4942, 4945, 4948, 6212, 6501, 7802.
4941	501, 508, 4946, 4947, 4962, 4963, 6213, 7422, 7454.
4942	170, 508, 2055, 4940, 4943, 4948, 4963, 6110, 6213, 6501, 7422, 7428.
4943	508, 537, 4946, 4947, 6213, 7422.

[18] Section 4061 was repealed by section 735 of Public Law 98–369, July 18, 1984.
[19] Section 4091 was repealed by section 515 of Public Law 97–424, January 6, 1983.
[20] Text of section 7275(a) incorrectly refers to section 4264.
[21] Section 4461 was repealed by section 521 of Public Law 95–600, November 6, 1978.
[22] Section 4462 was repealed by section 521 of Public Law 95–600, November 6, 1978.

CROSS-REFERENCES WITHIN THE INTERNAL REVENUE CODE OF 1954—Continued

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4944	508, 4947, 4963, 6213, 7422, 7454.
4945	508, 4947, 4963, 6213, 7422, 7454.
4946	507, 509, 4940, 4941, 4942, 4943, 4945, 4948, 6033, 7454.
4947	508, 2055, 4943, 6033, 6034, 6049.
4948	170, 663, 681, 878, 1443, 2055, 2522.
4951	468A, 4953, 4963, 6213, 6503, 7422, 7454.
4952	4953, 4963, 6213, 6503, 7422, 7454.
4961	4963.
4962	6214, 7422.
4963	4942, 6213, 6503.
4971	412, 413, 414, 4963, 6213, 6503, 7422.
4973	219, 408, 6058.
4974	408, 6058.
4975	133, 401, 404, 408, 409, 409A, 414, 415, 503, 514, 1042, 2218, 4943, 4962, 4963, 4978, 6213, 6501, 6503, 6511, 7422.
4978	1042.
4981	857.
4986	164, 280D, 4987, 4988, 4990, 4994, 4995, 4997, 6050C, 6076, 6154, 6302, 6429, 6430, 6501, 6511, 6611, 6654, 6655, 7512.
4988	168, 4995.
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[23] Section 6056 was repealed by section 1(d) of Public Law 95–603, December 28, 1980.

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